

IMPLEMENTATION OF THE BALANCED SCORECARD IN EARLY CHILDHOOD EDUCATION MANAGEMENT

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ABSTRACT

School management requires a performance management system capable of integrating planning, implementation, and evaluation in a sustainable manner. The Balanced Scorecard has been widely applied as a performance measurement framework in educational organizations; however, empirical studies examining its implementation in early childhood education, particularly in small-scale institutions, remain limited and often overlook institutional context. This gap highlights the need for analysis that not only describes the application of the Balanced Scorecard but also critically examines its suitability and adaptation within kindergarten management practices. This study aims to critically analyze the implementation of the Balanced Scorecard in the management of TK Bunda Asuh Nanda I, Bandung Regency, by examining the interrelationships among its perspectives and their alignment with organizational conditions. A qualitative approach with a descriptive design was employed. Data were collected through observation, in-depth interviews, and document analysis, and were analyzed inductively through data reduction, data display, and conclusion drawing. The findings reveal a gap between the conceptual framework of the Balanced Scorecard and actual school management practices. Strategic planning is not integrated with performance indicators, the financial perspective is oriented toward operational sustainability, the customer perspective is dominated by relational approaches without systematic measurement, internal processes operate flexibly without formal standards, and human resource development lacks strategic planning. These findings indicate that the Balanced

Scorecard has not yet functioned as an integrative performance management system, but remains at a conceptual and partial level of implementation. This study contributes by providing a contextual understanding of Balanced Scorecard implementation in early childhood education and emphasizing the need for an adaptive framework suited to small-scale institutions. The implications enrich educational management studies by highlighting the importance of aligning performance management models with organizational context, thereby supporting the development of more effective and sustainable school management strategies.

Keywords: *Balanced Scorecard, school management, school performance, educational management*

INTRODUCTION

Early childhood education plays a crucial role in shaping the foundation of children's cognitive, socio-emotional, and character development. At this stage, the quality of institutional management not only determines the effectiveness of the learning process but also influences the long-term sustainability of the institution. Kindergartens, as educational organizations, are required to manage resources efficiently, build parents' trust, and ensure consistent service quality. However, in practice, performance evaluation in many early childhood education institutions remains largely administrative and is not yet based on measurable indicators. This condition leads to weak data-driven decision-making and limits continuous improvement efforts.

In this context, the Balanced Scorecard has emerged as a strategic management approach that evaluates organizational performance not only from a financial perspective but also from customer, internal process, and learning and growth perspectives. Unlike traditional approaches that focus primarily on end results, the Balanced Scorecard emphasizes the alignment between vision, strategy, and measurable performance indicators. Several studies have demonstrated that this framework can enhance organizational effectiveness through a more comprehensive and integrated evaluation system. Therefore, the Balanced Scorecard holds significant potential for application in the educational sector, particularly in supporting more systematic and quality-oriented school management.

Numerous previous studies have examined the implementation of the Balanced Scorecard in the education sector, particularly at the primary and secondary levels. (Kresnawaty et al., 2025) found that the Balanced Scorecard effectively provides a comprehensive overview of school performance through the integration of various indicators. (Habib & Machali, 2016) highlighted its contribution to improving the quality of learning through a school-based management approach. Similarly, (Dwi et al., 2024) revealed that the use of the Balanced Scorecard can identify weaknesses in internal processes that were previously undetected. However, most of these studies tend to focus on implementation effectiveness without deeply examining how organizational context influences its success. In addition, the approaches used are often normative and do not sufficiently consider the resource limitations faced by small-scale schools.

At the early childhood education level, research on the Balanced Scorecard has begun to emerge, yet it remains limited in both quantity and depth of analysis.

(Pujianti et al., 2024) suggested that the Balanced Scorecard can be utilized as a tool to measure kindergarten performance at the national level. Meanwhile, (Prasasty et al., 2025) emphasized its contribution to improving student and parent satisfaction. Nevertheless, these studies primarily focus on performance measurement aspects and do not comprehensively explore the implementation process at the institutional level. Moreover, the approaches applied tend to be generic and do not fully reflect the unique characteristics of early childhood education institutions, such as strong parental involvement, flexible learning processes, and limited human and financial resources (Jahari, 2018).

Compared to studies conducted at other educational levels, there is a clear gap in understanding how the Balanced Scorecard is adapted and implemented within the context of kindergartens, particularly in small-scale private institutions (Novia et al., 2023). Most existing models are designed based on relatively well-established organizational structures with formal management systems (Suryana et al., 2023). This creates challenges when applied to kindergartens, which typically have simpler organizational structures, limited administrative systems, and underdeveloped evaluation cultures (Kusnadi & Rahayu, 2021). Therefore, there is a need for research that not only adopts the Balanced Scorecard conceptually but also examines its suitability within real-world conditions (Paramansyah et al., 2023).

Based on the above discussion, the research gap in this study lies in the limited number of empirical studies that specifically analyze the implementation of the Balanced Scorecard in early childhood education institutions while considering local contexts and resource constraints (Lesmana, 2021). Furthermore, few studies have explored how the four perspectives of the Balanced Scorecard are operationalized in the actual management practices of kindergartens (Pereira & Melão, 2012). Accordingly, this study aims to provide a contextual understanding of Balanced Scorecard implementation, while also identifying the challenges and opportunities associated with its application (Permatasari, 2023).

This study offers novelty by examining the contextual implementation of the Balanced Scorecard in a small-scale private kindergarten, namely TK Bunda Asuh Nanda I in Bandung Regency. Unlike previous studies that tend to generalize findings, this research emphasizes an empirical analysis of school management practices based on the four perspectives of the Balanced Scorecard (Prasasty et al., 2025). In addition, this study identifies the gap between theoretical concepts and practical implementation, and formulates practical implications that can be directly applied by kindergarten administrators (Ridla, 2016). Thus, this research contributes not only to the development of educational management studies but also provides practical recommendations relevant to the needs of early childhood education institutions.

Based on this background, this study aims to analyze the implementation of the Balanced Scorecard in the management of TK Bunda Asuh Nanda I, Bandung Regency. The analysis focuses on four main perspectives: financial, customer, internal processes, and learning and growth. Through this approach, the study is expected to provide a more comprehensive understanding of school performance and serve as a foundation for developing more effective and sustainable management strategies.

METHODS

This study employed a qualitative approach with a descriptive design to examine the implementation of the Balanced Scorecard in school management at TK Bunda Asuh Nanda I, Bandung Regency. This approach was selected to enable an in-depth understanding of managerial practices as they occur in the natural school setting. The focus of the study was directed toward how policies are interpreted and enacted by educational actors in their daily activities. A descriptive design was used to present a systematic account of the phenomenon based on field data (Sugiyono, 2017). The research was conducted over approximately three months, covering data collection and the initial stages of analysis.

The research participants included the principal, teachers, administrative staff, treasurer, and representatives of parents. Informants were selected purposively based on their direct involvement in school management and their understanding of institutional policies. The number of participants developed progressively until the data reached saturation, indicated by recurring information and the absence of new findings. This approach ensured the depth and completeness of the collected data.

Data were collected through observation, in-depth interviews, and document analysis. Observations were carried out to capture school management practices, interactions among stakeholders, and classroom learning activities. Interviews were conducted using a semi-structured format guided by the four perspectives of the Balanced Scorecard: financial, customer, internal processes, and learning and growth. Each interview lasted between 30 and 60 minutes and was documented to ensure data accuracy. This interview technique enabled the researcher to explore the meanings underlying participants' actions and decisions (Moleong, 2017). Document analysis involved reviewing materials such as school work plans, financial reports, and performance evaluation records to support and validate findings (Arikunto, 2015).

Data analysis was carried out continuously from the initial stage of data collection and proceeded iteratively. The process followed the interactive model proposed by (Miles & Huberman, 2014), which includes data reduction, data display, and conclusion drawing. Interview data were transcribed verbatim and then analyzed through an open coding process to identify meaningful units relevant to the research focus. Related codes were subsequently grouped into categories to reveal patterns and relationships. These categories were then developed into major themes aligned with the four perspectives of the Balanced Scorecard. The analysis involved constant comparison across data sources to ensure consistency and depth of interpretation.

Data validity was ensured through several verification techniques. Triangulation was applied by comparing data from multiple sources and collection methods to enhance credibility (Sugiyono, 2017). The findings and interpretations were also confirmed with participants through a member-checking process. Prolonged engagement was conducted through repeated observations to gain a deeper understanding of the context. Peer discussions were carried out to obtain critical feedback on the analysis. All research processes were systematically documented as part of the research record.

Research instruments were developed based on the four perspectives of the Balanced Scorecard: financial, customer, internal processes, and learning and

growth. The instruments included observation guidelines, interview guidelines, and document analysis guidelines. Observation guidelines focused on managerial and operational activities within the school. Interview guidelines were designed to explore participants' experiences and perspectives in depth. Document analysis was used to examine written records related to school management (Arikunto, 2015). The combined use of these instruments allowed the data to complement each other and reflect the actual conditions of the field more comprehensively.

RESULTS AND DISCUSSION

1. Strategic Planning Based on the Balanced Scorecard

Strategic planning at TK Bunda Asuh Nanda I is grounded in the existence of a clearly defined vision and mission that are understood by all school members. These elements serve as the primary reference for designing programs and implementing daily learning activities. Their presence indicates that the institution already possesses a conceptual direction for development. However, this direction has not yet been translated into measurable and systematically structured strategic objectives. Planning practices remain focused on operational needs without clearly defined performance indicators. As a result, the connection between long-term goals and program implementation has not been fully integrated.

Table 1. Research Findings on Strategic Planning Based on the Balanced Scorecard

| No | Indicator | Field Findings | Implementation Condition | Explanation |
|----|---|--|--------------------------|---|
| 1 | Clarity of school vision | Vision is written and understood by school members | Implemented | Vision serves as a general direction for management |
| 2 | Clarity of school mission | Mission supports learning activities | Implemented | Mission is applied in daily activities |
| 3 | Determination of strategic objectives | Objectives are operational | Less optimal | Not yet formulated strategically |
| 4 | Strategy mapping | No strategy map available | Not implemented | BSC not used as a planning tool |
| 5 | Development of performance indicators | Indicators are not documented | Not implemented | Evaluation not performance-based |
| 6 | Linkage between planning and evaluation | Conducted separately | Less optimal | No connecting indicators |

The data presented in the table reveal a noticeable gap between conceptual elements and managerial practices. While the vision and mission function as general guidelines, they are not supported by strategic tools such as a strategy map and performance indicators. The absence of these elements results in a planning process that lacks measurable direction. Programs are implemented in response to immediate needs rather than structured strategic priorities. This condition limits the ability to assess program effectiveness in an objective manner. Such a pattern indicates that planning has not yet evolved into a comprehensive strategic management system.

The goals formulated by the school remain oriented toward short-term activities, particularly those related to the smooth implementation of learning processes. This operational focus reduces the strategic dimension that should guide institutional development. Within the Balanced Scorecard framework, this situation reflects the absence of alignment among vision, strategy, and performance indicators. Cause-and-effect relationships among objectives have not been clearly established. As a result, implemented strategies lack defined measures of success. This limitation affects the overall effectiveness of evaluation practices.

When compared with the findings of (Kresnawaty et al., 2025), a difference in the level of Balanced Scorecard implementation becomes apparent. Their study highlights how the framework supports comprehensive strategic planning in schools. In contrast, TK Bunda Asuh Nanda I has not yet adopted this approach systematically. This difference can be linked to organizational capacity and resource availability. (Alimudin, 2017) emphasizes that effective strategy implementation depends on clearly defined performance indicators. Without such indicators, strategies tend to remain inconsistent in practice.

Program evaluation in this context focuses primarily on the completion of activities rather than measurable outcomes. This approach limits the ability of evaluation to provide an accurate picture of program effectiveness. The separation between planning and evaluation is evident in the absence of indicators linking both processes. This condition constrains organizational learning and continuous improvement efforts. Decision-making tends to rely on experience and practical considerations rather than systematic analysis. The control function within management has not yet been fully integrated.

Strengthening the application of the Balanced Scorecard in strategic planning requires attention to several key components. Strategic objectives need to be formulated in measurable terms and aligned with the school's vision. Performance indicators should be developed to assess program effectiveness. A strategy map is necessary to illustrate the relationships among objectives. Integration between planning and evaluation needs to be established to support continuous management processes. These efforts can help the school move toward more structured and data-driven management practices.

2. Financial Perspective in the Balanced Scorecard

Financial management at TK Bunda Asuh Nanda I is primarily directed toward maintaining the continuity of school operations. Budget planning is conducted regularly as part of routine school activities. The budgeting process is based on estimates of basic income and expenditure. This approach supports the stability of educational activities. However, financial management is not yet linked to

measurable performance targets. As a result, the financial function has not been integrated into the broader organizational strategy.

Table 2. Research Findings on the Financial Perspective of the Balanced Scorecard

| No | Indicator | Field Findings | Implementation Condition | Explanation |
|----|----------------------------------|---------------------|--------------------------|-----------------------------|
| 1 | Annual budgeting | Prepared annually | Implemented | Adjusted to school needs |
| 2 | Budget prioritization | Focus on operations | Implemented | Ensures learning continuity |
| 3 | Long-term financial planning | Not available | Not implemented | Limited funding |
| 4 | Financial transparency | Internal only | Less optimal | Not widely disclosed |
| 5 | Financial recording system | Manual and simple | Less optimal | No standardized system |
| 6 | Financial performance evaluation | No indicators | Not implemented | No financial targets |
| 7 | Budget control and monitoring | Situational | Less optimal | Done when needed |

The data in the table indicate that financial management remains largely administrative in nature. Budgets are prepared to meet routine needs without long-term planning considerations. Expenditure priorities are directed toward instructional activities and essential operational requirements. This pattern reflects an adaptive approach to existing conditions. At the same time, it does not support long-term institutional development. The absence of performance indicators limits the ability to evaluate financial effectiveness.

Long-term financial planning has not yet been incorporated into the school's management practices. Financial projections that could support sustainable development are not available. This situation is closely related to the limited resources accessible to the institution. Financial management tends to respond to immediate needs rather than anticipating future demands. This reactive approach restricts opportunities for innovation and institutional growth. As a result, strategic financial planning remains underdeveloped.

Financial evaluation is not based on clearly defined performance indicators. The school lacks measurable criteria to assess the effectiveness of budget utilization. This limitation reduces the depth and usefulness of evaluation outcomes. Similar findings were reported by (Dwi et al., 2024), who emphasized the importance of performance indicators in organizational evaluation. Without measurable indicators, evaluation processes tend to remain general and less informative. This condition indicates that the evaluation function has not yet been fully optimized.

Financial transparency is still limited to internal stakeholders within the school. Financial reports are not systematically documented or widely disseminated. The use of manual recording systems further restricts the potential for detailed

financial analysis. The integration of technology in financial management has not yet been fully realized. This limitation affects the availability and accessibility of accurate financial data. Financial management practices are not yet fully data-driven.

In comparison with the findings of (Habib & Machali, 2016), differences can be observed in the role of financial management. Their study highlights how financial integration supports improvements in educational quality. In this context, such integration has not yet been achieved. These differences are influenced by organizational scale and managerial capacity. Schools with limited resources tend to prioritize operational stability. This condition shapes financial management practices that remain practical rather than strategic.

Improving the financial perspective requires the development of measurable financial indicators. Long-term planning needs to be introduced to support institutional growth. Recording and reporting systems should be enhanced to improve data quality. The integration of financial management with strategic objectives is essential for effective implementation of the Balanced Scorecard. These steps can support more efficient and accountable resource management.

3. Implementation of the Customer Perspective

The customer perspective at TK Bunda Asuh Nanda I positions parents as the primary stakeholders in evaluating the quality of educational services. The school establishes strong relationships through direct communication and personal approaches in every interaction. This interaction pattern creates emotional closeness between the school and parents. Learning services are designed according to the developmental needs of early childhood, aligning with parental expectations. This situation contributes to building a relatively high level of trust in the institution. The practices in place are not yet supported by a structured system for measuring customer satisfaction.

Table 3. Research Findings on the Customer Perspective

| No | Indicator | Field Findings | Implementation Condition | Explanation |
|-----------|-----------------------------------|----------------------------|---------------------------------|--------------------------|
| 1 | Quality of learning services | Considered good by parents | Implemented | Matches children's needs |
| 2 | School-parent relationship | Close | Implemented | Personal communication |
| 3 | Communication media | Verbal and informal | Less optimal | Not documented |
| 4 | Complaint handling | Direct response | Implemented | Family-based approach |
| 5 | Customer satisfaction measurement | Not available | Not implemented | No instrument |
| 6 | Feedback documentation | Not recorded | Not implemented | Verbal only |
| 7 | Follow-up actions | Unstructured | Less optimal | Not data-based |

The data indicate that customer satisfaction is maintained primarily through direct interaction without formal system support. Personal relationships serve as the main strength in maintaining parental trust. Information obtained from communication is not systematically documented. This limits the school's ability to identify broader patterns of needs and expectations. Service evaluation remains situational and experience-based. The customer perspective operates naturally without integration into a performance management system.

Complaint handling is carried out directly using a family-oriented approach that responds quickly to parental concerns. Parents can express feedback without procedural barriers. This approach creates an impression of responsive and flexible service. Records of complaints are not formally documented. The history of issues and solutions is not systematically organized. Opportunities for data-based evaluation remain limited.

No instruments are available to measure customer satisfaction. Service evaluation relies on general impressions and informal communication. Quantitative data for assessing satisfaction levels are not available. This differs from (Prasasty et al., 2025), who emphasize the importance of systematic satisfaction measurement in improving service quality. Without clear indicators, improvement priorities cannot be objectively determined. Service development is not based on measurable customer needs.

Within the Balanced Scorecard framework, the customer perspective has not functioned as a strategic evaluation tool. Customer satisfaction indicators have not been formulated as part of the performance system. A gap is evident between service practices and performance measurement. Strengthening is needed in measurement, documentation, and feedback analysis. A more systematic approach would support deeper understanding of customer needs. Such efforts could enhance service quality in a sustainable manner.

4. Implementation of the Internal Business Process Perspective

The internal business process perspective at TK Bunda Asuh Nanda I reflects how core educational activities are carried out. These processes include lesson planning, implementation of teaching and learning, evaluation, and internal supervision. These activities have been conducted in line with operational needs. Teachers prepare lesson plans and carry out learning activities actively. The learning environment is designed to support optimal child development. These processes are not yet supported by standardized and formally documented systems.

Table 4. Research Findings on Internal Processes

| No | Indicator | Field Findings | Implementation Condition | Explanation |
|-----------|-------------------------|-----------------------|---------------------------------|--------------------|
| 1 | Learning planning | Conducted regularly | Implemented | Curriculum-based |
| 2 | Learning implementation | Active | Implemented | Play-based methods |
| 3 | Evaluation | Informal | Less optimal | Not documented |
| 4 | Principal supervision | Not scheduled | Less optimal | Situational |
| 5 | SOPs | Not fully written | Not implemented | Based on habits |

| No | Indicator | Field Findings | Implementation Condition | Explanation |
|----|------------------------|----------------|--------------------------|--------------------|
| 6 | Teacher coordination | Direct | Implemented | Informal |
| 7 | Use of evaluation data | Not used | Not implemented | No analysis system |

The data show that internal processes function well operationally but lack formal system structure. Lesson planning and implementation follow the established curriculum. Teachers actively facilitate student learning. Standard operating procedures are not formally documented. Work processes depend largely on individual experience and habits. Variations in practice are difficult to control consistently.

Evaluation of learning is conducted through direct observation of children's development. This approach provides flexibility in assessment. Results are not systematically documented in written form. Developmental data are not stored for further analysis. Data are not utilized as a basis for improvement. Evaluation has not functioned as a quality control mechanism.

Supervision by the principal occurs situationally without structured scheduling. Monitoring is conducted based on immediate needs. The frequency of supervision depends on daily conditions. Performance indicators are not used in the supervision process. This differs from (Dwi et al., 2024), who emphasize structured evaluation. Quality development is not systematically directed.

Teacher coordination takes place through informal direct communication. This allows quick information exchange. Documentation of coordination results is not available. Evaluation data are not utilized due to the absence of data processing systems. Internal processes operate without performance-based management support. Strengthening is required in operational standards, documentation, and data analysis.

5. Learning and Growth Perspective

The learning and growth perspective relates to efforts to develop human resource capacity within the school. At TK Bunda Asuh Nanda I, teacher development occurs in an adaptive manner. No formal planning documents guide human resource development. Capacity-building activities depend on available opportunities. Development direction is not structured as part of long-term strategy. Teachers remain the central factor in learning effectiveness.

Table 5. Research Findings on Learning and Growth

| No | Indicator | Field Findings | Implementation Condition | Explanation |
|----|-------------------------|----------------|--------------------------|------------------------------|
| 1 | HR development planning | Not documented | Not implemented | No formal plan |
| 2 | Teacher training | Irregular | Less optimal | Depends on external programs |
| 3 | Pedagogical competence | Self-developed | Less optimal | Personal initiative |

| | | | | |
|---|------------------------|--------------|-----------------|-------------------------|
| 4 | Performance evaluation | Informal | Not implemented | No standard indicators |
| 5 | Work motivation | High | Implemented | Family-like environment |
| 6 | Technology use | Very limited | Not implemented | Limited facilities |
| 7 | Learning culture | Weak | Less optimal | No formal forums |

The data indicate that human resource development is not systematically planned. No formal documents guide competency development. Training activities are irregular and dependent on external providers. This limits continuity in professional development. Teachers rely on teaching experience for skill development. This approach does not fully support sustainable improvement.

Teacher performance evaluation is conducted informally without measurable indicators. Assessment is based on daily observation. Results are not documented for future use. Teacher performance is not linked to strategic goals. Competency development lacks direction. The evaluation system does not support systematic improvement.

Teacher motivation and loyalty are relatively strong. A family-oriented work environment supports comfort and engagement. Interpersonal relationships play a significant role in maintaining performance stability. Support is mainly moral and personal. Structural development systems have not been established. In the Balanced Scorecard framework, this perspective should serve as the foundation for organizational performance improvement.

6. Challenges in Implementing the Balanced Scorecard

The implementation of the Balanced Scorecard at TK Bunda Asuh Nanda I is influenced by structural and cultural limitations. School management remains focused on daily operational needs. Performance management systems have not become a priority. Understanding of the Balanced Scorecard is still at a basic level. The framework has not been applied comprehensively in managerial practice. Management approaches remain practical rather than strategic.

Table 6. Research Findings on Challenges

| No | Indicator | Field Findings | Condition | Explanation |
|----|---------------------------|-------------------|----------------|---------------------|
| 1 | Understanding of BSC | Limited | Main challenge | No training |
| 2 | HR readiness | Limited staff | Internal | Multiple roles |
| 3 | Budget availability | Operational focus | Internal | No system funding |
| 4 | Performance documentation | Not structured | Internal | Informal management |
| 5 | IT support | Very limited | Supporting | No system |
| 6 | Organizational commitment | Weak | Managerial | Routine-focused |

| | | | | |
|---|--------------------|----------------|----------------|----------------------|
| 7 | Evaluation culture | Underdeveloped | Organizational | Verbal evaluation |
|---|--------------------|----------------|----------------|----------------------|

Understanding of the Balanced Scorecard remains at a conceptual level. No specific training has been provided regarding its implementation. Existing knowledge has not been translated into operational practice. The framework is not used as a reference in planning and evaluation. A clear gap exists between theory and practice. This affects the overall level of implementation.

Limited human resources influence the implementation of performance management systems. A small number of staff results in a high workload. Individuals perform multiple roles within the organization. Time for system development is constrained. Managerial activities focus on operational tasks. System development is not prioritized.

Budget limitations affect the availability of system development support. Financial resources are allocated mainly for operational needs. Investment in technology and evaluation systems has not been made. Performance documentation is not systematically organized. Evaluation practices remain verbal and informal. Organizational commitment to implementing the Balanced Scorecard has not been collectively established.

Discussion

The implementation of the Balanced Scorecard at TK Bunda Asuh Nanda I reveals a clear gap between formal performance management concepts and actual managerial practices in early childhood education. Conceptually, the Balanced Scorecard integrates vision, strategy, performance indicators, and evaluation into a unified system (Kusnadi & Rahayu, 2021). However, in practice, the school's vision and mission function mainly as normative references and are not translated into measurable indicators. This condition indicates a shift in the role of the Balanced Scorecard from a strategic management system to merely a conceptual guide (Cancino et al., 2016). In contrast, studies in secondary education demonstrate stronger alignment between strategic planning and performance indicators (Kresnawaty et al., 2025). These differences suggest that organizational maturity significantly influences the ability to operationalize the framework, as simpler institutional structures tend to favor flexible but less systematic management practices (Wasliman et al., 2023).

From a financial perspective, the findings show a focus on operational sustainability rather than long-term strategic performance. Ideally, this perspective serves as an outcome indicator of overall strategy (Bustomi et al., 2021). In this case, however, it is primarily used for short-term financial control. Similar patterns are noted by (Batu, 2017), who highlights that smaller educational institutions prioritize financial stability. Compared to more established organizations, where financial indicators support efficiency and program evaluation, the absence of long-term planning here limits its strategic function (Dariyo et al., 2022). This reinforces the view that the Balanced Scorecard requires contextual adaptation to remain relevant and effective.

The customer perspective is shaped by a relational approach rather than systematic measurement. While the Balanced Scorecard emphasizes structured evaluation of customer satisfaction, this study finds that trust and direct interaction between schools and parents play a more dominant role (Susanti & Sulvitri, 2020).

This aligns with findings by (Nabilah & Abidin, 2022), which stress the importance of emotional relationships in educational services. However, unlike studies such as (Susanti & Sulvitri, 2020), which apply quantitative tools, reliance on informal communication restricts the ability to capture broader patterns of customer needs. Although relational approaches offer flexibility, they lack the analytical depth needed for continuous improvement, highlighting the importance of combining qualitative and quantitative methods (Hladchenko, 2015).

The internal business process perspective illustrates a balance that has yet to be achieved between flexibility and standardization. Theoretically, well-documented and measurable processes are essential for performance improvement. At TK Bunda Asuh Nanda I, teaching and learning activities run effectively through direct interaction, consistent with (Jumingan, 2017), who emphasizes the central role of internal processes. However, the lack of structured documentation and evaluation mechanisms results in dependence on individual experience. This limits consistency, quality control, and the replication of best practices. While flexibility supports the nature of early childhood education, it also constrains the development of a more systematic management framework.

The learning and growth perspective further indicates that human resource development has not yet been strategically prioritized. In the Balanced Scorecard framework, this perspective underpins the success of all others. Findings show that teacher development occurs informally and is largely experience-based, echoing (Kusnadi & Rahayu, 2021). Nevertheless, the absence of structured evaluation and development planning reduces its long-term impact (Saona, 2025). Although motivation among educators remains high, it is not supported by systematic competency development, limiting its contribution to sustainable quality improvement.

Constraints in implementing the Balanced Scorecard highlight the dominant influence of internal organizational factors. Effective performance management requires adequate resources, conceptual understanding, and supportive organizational culture (Lesmana, 2021). In this study, limited understanding emerges as the primary barrier, followed by constraints in human and financial resources. Additionally, the absence of a formal evaluation culture weakens the consistency of performance measurement. While similar challenges are noted in previous studies, the limitations appear more pronounced in early childhood education settings. This indicates that implementation should be gradual and aligned with institutional capacity.

Overall, these findings underscore the need for an adaptive Balanced Scorecard framework tailored to early childhood education. Such an approach should reflect the characteristics of small-scale institutions, including limited resources and strong interpersonal relationships (Rompho, 2020). The financial perspective can emphasize operational stability through simple indicators, while the customer perspective may combine relational approaches with basic measurement tools. Internal processes should maintain flexibility but include minimum standards for documentation, and learning and growth should focus on reflective and continuous competency development. These adjustments demonstrate that the Balanced Scorecard cannot be applied uniformly; instead, it requires contextual modification to bridge the gap between theory and practice.

CONCLUSION

This study shows that the implementation of the Balanced Scorecard at Bunda Asuh Nanda I Kindergarten, Bandung Regency, has not yet been applied as a structured performance management system. The school already has a vision and mission as the basis for management direction; however, these have not been translated into measurable strategic objectives and performance indicators. Planning and evaluation are still carried out separately, resulting in school management that remains operational in nature.

From the financial perspective, school management is focused on fulfilling operational needs to ensure the continuity of learning activities. The customer perspective is implemented through personal relationships with parents, without the support of documented instruments for measuring satisfaction. Internal business processes and human resource development are carried out in a flexible and informal manner, in accordance with the characteristics of early childhood education, but are not yet integrated into the Balanced Scorecard framework.

Limitations in conceptual understanding, human resources, budget availability, and evaluation culture are the main factors influencing the implementation of the Balanced Scorecard. These findings indicate that implementing the Balanced Scorecard in kindergartens requires adjustments in performance indicators, evaluation mechanisms, and implementation stages to align with the context of small-scale schools and the specific needs of early childhood education.

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